

NO. 83771-6

## SUPREME COURT OF THE STATE OF WASHINGTON

UNION ELEVATOR & WAREHOUSE COMPANY, INC., a Washington Corporation,

Respondent,

٧.

THE STATE OF WASHINGTON, by and through the Department of Transportation,

Petitioner.

## STATEMENT OF SUPPLEMENTAL AUTHORITY

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ORIGINAL

FILED AS STTACHMENT TO FMAI Pursuant to RAP 10.8, Petitioner Washington State Department of Transportation submits the following authority related to the issue of when the state has waived sovereign immunity to interest on its debts:

Columbia Steele Co. v. State, 34 Wn.2d 700, 209 P.2d 482 (1949) (sovereign immunity bars interest on illegally collected taxes obtained in refund action against state).

RESPECTFULLY SUBMITTED this 10<sup>th</sup> day of January, 2011.

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